UTILITY PATENT APPLICATION **UNDER 37 CFR 1.53(b)**

Mail Stop New Patent Utility Application Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:



Transmitted herewith for filing is the patent application of:

INVENTOR: Hideaki SHIBATA

FOR: MOVING IMAGE CODING APPARATUS AND METHOD

Enclosed	are:
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\boxtimes	57 pages of specification, claims, abstract.
\boxtimes	Declaration and Power of Attorney.
\boxtimes	Priority Claimed.
	Certified copy of Japanese Patent Application No. JP 2003-295594
\boxtimes	6 sheets of formal drawing.
\boxtimes	An assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.
	and the assignment recordation fee.
\boxtimes	An associate power of attorney.
	A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
	Information Disclosure Statement, Form PTO-1449 and reference.
\boxtimes	Return Receipt Postcard

The filing fee has been calculated as shown below:

	NO. OF		EXTRA		
	CLAIMS	Mile	CLAIMS	RATE	AMOUNT
Total Claims	28	-20	8	\$18.00	\$144.00
Independent Claims	12	-3	9 .	\$86.00	\$774.00
Multiple Dependent Claim(s)		\$0.00			
Basic Fee			\$770.00		
Total of Above Calculations		\$1,688.00			
Less ½ for Small Entity		\$0.00			
			Assignmen	t & Recording Fee	\$40.00
	M. Ger			Total Fee	\$1,728.00

\boxtimes	Please charge my Deposit Account No. 500417 in the amount of \$1,728.00. A duplicate
	copy of this sheet is enclosed.
\boxtimes	The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
\boxtimes	Any additional filing fees required under 37 CFR 1.16.
\boxtimes	The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No.
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\boxtimes	Any patent application processing fees under 37 CFR 1.17.
\boxtimes	Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: April 20, 2004